

The Osgoode Society
For Canadian Legal History



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For Canadian Legal History

ANNUAL REPORT 2019

ANNUAL REPORT 2019

THE SEAL OF THE SOCIETY REFLECTS AN
ELEMENT OF THE ARMS OF JOHN BEVERLEY
ROBINSON FROM WHOM THE LAND ON WHICH
OSGOODE HALL IS BUILT WAS PURCHASED BY
THE LAW SOCIETY OF UPPER CANADA IN 1829.

THE OSGOODE SOCIETY WAS INCORPORATED IN MAY
OF 1979. IN 1993 IT BECAME THE OSGOODE SOCIETY FOR
CANADIAN LEGAL HISTORY. FOUNDED AT THE INITIATIVE
OF R. ROY MCMURTRY, A FORMER ATTORNEY GENERAL AND
CHIEF JUSTICE OF ONTARIO, AND OFFICIALS OF THE LAW
SOCIETY OF UPPER CANADA, ITS PURPOSE IS TO STUDY
AND PROMOTE PUBLIC INTEREST IN THE HISTORY OF THE
LAW, THE LEGAL PROFESSION AND THE JUDICIARY IN
ONTARIO AND ELSEWHERE IN CANADA AND TO STIMULATE
RESEARCH AND PUBLICATION ON THESE SUBJECTS.

AMONG THE SOCIETY'S ACTIVITIES ARE ITS
PUBLICATIONS PROGRAMME, AN ORAL HISTORY
PROGRAMME, AND A RESEARCH SUPPORT PROGRAMME TO
ASSIST SCHOLARS DOING RESEARCH IN CANADIAN LEGAL
HISTORY. THE SOCIETY'S INTENTION IS THAT ITS ANNUAL
PUBLICATION WILL BE FUNDED BY MEMBERSHIP FEES.
THE CONTINUATION OF RELATED EFFORTS WILL DEPEND
PRIMARILY ON SUPPORT FROM THE LAW FOUNDATION OF
ONTARIO AND FROM PATRONS AND SUSTAINING MEMBERS.



The Osgoode Society

For Canadian Legal History

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Editor-In-Chief's Report

The Osgoode Society had an excellent year in 2019. We published two books, bringing our total to 109 since the publishing programme began in 1981. Those books serve as testaments to the richness and variety of our nation's legal history and our publishing programme. Our members' book was *Connecting the Dots: The Life of an Academic Lawyer* by Harry Arthurs, and our optional extra was *Wounded Feelings: Litigating Emotions in Quebec 1870-1950*, by Eric Reiter. In addition to these two very fine volumes, we have an excellent line up for 2020 (see below) and many more in the offing.

Our oral history programme continues to benefit from the substantial reorganisation and modernisation carried out by our Oral History Co-Ordinator Patricia McMahon. The entire collection is on our website, and machine searchable, and the interviews are available on request. We have already seen an increase in the number of people who know about the programme and use it for research, especially students. We urge our members to broadcast the news widely.

The Society is on solid ground financially, and our membership held steady in 2019. We always appreciate more members, of course, particularly

young lawyers and students in law and history. Our Board membership continues to evolve – more young people, more women, and more ethnic diversity. We also have more judges! Congratulations to Mahmud Jamal, Paul Schabas, and Lorne Sossin.

Three years ago we inaugurated some initiatives to provide more to members. We launched a newsletter, and now put on a series of 'legal history evenings' in which historians talk about their subject and research. Speakers in 2019 included Jim Phillips on the early history of the Indian Acts.

As always I feel fortunate to hold the position I do and to work with so many dedicated and talented people. I thank especially our President, the Hon. Robert Sharpe, Associate Editor Philip Girard, Treasurer Bill Ross (now retired), Oral History Co-Ordinator Patricia McMahon, and our highly capable and dedicated Administrator, Amanda Campbell. I also thank all members of the Board, who contribute greatly, through their sound counsel, their work on committees, and, in some cases, their operation of our social media and blogging presence.

Professor Jim Phillips
Editor-in-Chief

The Publishing Programme

As noted above, in 2019 the Society published two books. The members' book was *Connecting the Dots: The Life of an Academic Lawyer* by Harry Arthurs, published by McGill-Queens University Press. Harry Arthurs has been a centrally important figure in Canadian legal education for more than fifty years. He came to national prominence as a legal scholar and educator with his seminal writing in the 1960s and 1970s on labour law. In the 1970s he was Dean of Osgoode Hall Law School in, and in 1973 he was principally responsible for the seminal report *Law and Learning*, the most important report on legal education in the past half century. From 1985 to 1992 he was President of York University. He has also served on many government commissions investigating various aspects of labour law, and as the President of the Canadian Civil Liberties Association. In addition to his labour law work he has written extensively on legal history, the legal profession and legal education, with a special emphasis on the effect of globalization on the latter two topics. This book, more of a 'life and times' than an autobiography, is an account of Arthurs' intellectual trajectory, the memoir of a person who has lived his professional life to the full and rendered his country much meritorious service. It covers all aspects of his career, a compendium of trials, tribulations and triumphs, with frankness, perspicacity, and humour. Readers will learn about the 'blacks arts' of academic administration as well as why Arthurs can call himself a 'useful idiot!'

Our optional extra for 2019 was Eric Reiter, *Wounded Feelings: Litigating Emotions in Quebec 1870-1950*, published by University of Toronto Press. The book is based on court cases involving defamation, breach of promise of marriage, personality rights, and religious beliefs – all areas of 'emotion' which lead to legal action. It integrates the legal history - how Quebec law, lawyers and judges dealt with legal claims relating to the emotions – with how and why individuals brought such cases to the courts. The detailed legal analysis is enriched throughout by analyses of the social, economic and

political contexts underlying individual litigation. The Osgoode Society is delighted to publish a book about the civil law, and one that breaks new ground within such writing by examining the emotion and the personal in the law books and the courtroom.

A reception was held at Osgoode Hall, Toronto, on November 7, 2019 to launch the Society's 2019 books.

In 2020 we will again be publishing two books. Our members' book will be *Doodem and Council Fire: Anishinaabe Governance through Alliance* by Professor Heidi Bohaker, University of Toronto, published by the University of Toronto Press. While Canada's constitution protects Indigenous treaty rights, Canadians know much less about the legal traditions of Indigenous nations and the ways in which these different traditions informed treaties made between Indigenous peoples and the Crown. This volume is a ground-breaking exploration of one Indigenous legal tradition. In it, the author explains how a uniquely Anishinaabe category of kinship, the *doodem*, structured governance and law as practiced in formal councils (referred to metaphorically as fires) through the practice of alliance formation. Such alliances created relationships of interdependence, which were renewed through the exchange of gifts in council. The records of early Canadian treaties, Bohaker argues, are to be found in the records of gifts exchanged to create these alliances between council fires; the Anishinaabe treated the French, and later the British, as if their governments were council fires also. In return, colonial officials adhered to Indigenous law when they entered into treaties. Bohaker weaves together a voluminous amount of research from both Anishinaabe and European sources, including archival documents and material culture from institutions in Canada, Britain and France, to describe the continuities and changes in Anishinaabe governance and law until settler colonial law (the Indian Act) replaced traditional governance with elected band councils.



Our optional extra for 2020 is *The Death Penalty and Sex Murder in Canadian History* by Professor Carolyn Strange of the Australian National University, published by the University of Toronto Press. This major study of the operation of the death penalty focusses on the disposition by executive review of all cases between Confederation and the abolition of the death penalty in which the offender not only committed murder but did so at the same time as he (or she) also committed a serious sexual offence. Professor Strange is able to show that such offenders fared much less well in the commutation process than other people convicted of murder and sentenced to death. As importantly, she divides

the overall narrative into six periods, showing that within each period political, administrative and public consideration of the cases were conducted against a background of other concerns, ranging from the ‘danger’ of immigrants to the rise of psychiatric concern with such offenders to the abolition movement of the 1960s.

A membership form for 2020 and a book order form are in this report. Or you can join and/or buy books online, osgoodesociety.ca. A full list of all our previously published books is on our website, www.osgoodesociety.ca. That list also appears in every Osgoode Society volume.



Patrons of the Society

We are most grateful to our Patrons whose generous support made many of our efforts possible. Our patrons in 2019 were:

*Professor Constance Backhouse
Chernos, Flaherty, Svonkin, LLP
Gowling WLG
Hull & Hull LLP
The Law Foundation of Ontario
McCarthy Tetrault
Osler, Hoskin & Harcourt LLP
Pape Chaudhury
Paliare Roland Rosenberg Rothstein LLP
Torys LLP
WeirFoulds LLP*

A Patrons Page is included in each of our publications. Additional Patrons are most welcome. Patrons contribute between \$2,000.00 and \$5,000.00. We also have a category of Members of the McMurtry Circle, for individuals who wish to support the Society with a \$500 membership. A tax receipt is provided.

The nineteenth Annual Patrons' Dinner was held on October 3, 2019 at Osgoode Hall in the Benchers' Dining Room. The dinner was hosted by Malcolm Mercer, Treasurer of the Law Society of Upper Canada, and chaired by the Hon. Robert Sharpe, President of the Society. The purpose of the dinner is to honour Society Patrons whose generosity makes possible the continuation of much of our work. The Osgoode Society thanks the Law Society of Ontario for hosting and sponsoring the Patrons' Dinner.

Membership

Category	2018	2019
Student	61	28
Individual	309	269
Individual Sustaining	98	80
McMurtry Circle	22	21
Total	490	398

McMurtry Circle Members 2019

*Mr. Stephen Bowman
Dr. Lori Chambers
Mr. Garfield Emerson
Mr. Joseph Groia
Mr. Timothy Hill
Mr. Ian Hull
Ms. Patricia Jackson
Mr. Mahmud Jamal
Mr. Wayne Kerr
Mr. Rob Kondouros
Ms. Rosemary LeGris
The Hon. Wendy Matheson
Dr. Patricia McMahon
Professor Jim Phillips
Mr. Richard Potter
Mr. Robert Raizenne
Mr. Sean Sadler
Mr. David Scott
The Hon. Robert Sharpe
Ms. Maureen Simpson
The Hon. David Spiro*

Individual Sustaining Members 2019

*Dr. Philip Anisman
Mr. Matthew Asma
Mr. Timothy Baikie
Mr. Thomas Bastedo, Q.C.
Mr. David Berg
Dr. Susan Binnie
Ms. Sheila Block
Mr. Brian Blumenthal
Mr. Russell Brown
Professor Lyndsay Campbell
Campbell, Bader LLP
Mr. Steven Chaplin
Mr. Earl Cherniak
Mr. David Chernos
Mr. Thomas Conway
Mr. Jeff Cowan
Mr. Rhys Davies
Ms. Falguni Debnath*





Ms. Linda Silver Dranoff
Justice Antonio Di Zio
Justice Nicole Duval Hesler
Ms. Michele Francis
Mr. David Fraser
Mr. Martin Friedland
Professor Shelley Gavigan
Ms. Linda Gehrke
Professor Philip Girard
Mr. Duncan Glaholt
The Hon. Stephen Goudge
Mr. Brian H. Greenspan
Mr. John Gregory
Mr. Gerald Gummersell
Mr. David Harris
Her Worship Mary Ross Hendriks
Justice Elizabeth Heneghan
Mr. Gordon Kaiser
Justice Nancy Kastner
Ms. Patricia Kennedy
Justice Fran Kiteley
The Hon. Horace Krever
The Hon. Vibert Lampkin
Justice Geoff Lindsay
Ms. Rachel Lin
Mr. James MacDonald
Ms. M. Virginia MacLean
Mr. Calum MacLeod
Justice James MacPherson
Mr. Dan Malamet
Mr. Athar Malik
Justice Lauren Marshall
Mr. Willson McTavish
Mr. W.A. Derry Millar
Justice Ann Molloy
Mr. David Morin
Professor James Muir
Justice Petra Newton
Mr. David Outerbridge
Mr. Dana Peebles
Mr. J.S.A. Pengelly
The Hon. Sarah Pepal

Mr. Richard Pound
The Hon. Paul Reinhardt
Mr. John Richard
Mr. William Ross
Mr. Stephen Scott
Mr. Wayne Shaw
Mr. Donald Short
Mr. Jonathan Silver
Mr. Alex Smith
Mr. Paul Stern
Justice George Strathy
Ms. Leah Theriault
Me. David Thompson
The Hon. Michael Tulloch
Mr. James Weppler
Mr. Brian Wheatley
Mr. John Wilkinson
Mr. George Wilson
Mr. Robert Yalden

Awards

The Society offers or administers a number of awards.

R. ROY MCMURTRY FELLOWSHIP

In 2019 we awarded the tenth R. Roy McMurtry Fellowship in Canadian Legal History. This fellowship was created on the occasion of the retirement as Chief Justice of Ontario of the Hon. R. Roy McMurtry. It honours the contribution to Canadian legal history of the founder of the Osgoode Society for Canadian Legal History and its current President. The fellowship was established by Chief Justice McMurtry's friends and colleagues, and endowed by private donations and the Law Foundation of Ontario. The fellowship is to support graduate (preferably doctoral) students or those with a recently completed doctorate, to conduct research in Canadian legal history, for one year.

In 2019 we had two co-winners. One was Anna Jarvis, a PhD student in the History Department at York University, who is working on the life and times of Edward Jarvis, Chief Justice of Prince Edward Island from 1828 to 1852. The other co-winner is Filippo Sposini, a PhD student in the Institute for the History and Philosophy of Science and Technology at the University of Toronto, who is working on the law and practice of civil confinement for insanity in nineteenth-century Canada.

PETER OLIVER PRIZE

The Peter Oliver Prize in Canadian Legal History is named for the Society's founding editor-in-chief, and awarded annually for published work in Canadian legal history written by a student. Students in any discipline and at any stage of their careers are eligible. The 2019 winner was Suzanne Chiodo, a Ph. D. student at Oxford University, for her book *The Class Actions Controversy: The Origins and Development of the Ontario Class Proceedings Act*, published by Irwin Law.

JOHN T. SAYWELL PRIZE FOR CANADIAN CONSTITUTIONAL LEGAL HISTORY

This prize, established through the generosity of Professor Saywell's son John MacIntosh and in recognition of Professor Saywell's life-long commitment to the highest standards of scholarship in Canadian history and law, is given bi-annually to the best new book in Canadian legal history, broadly defined, that makes an important contribution to an understanding of the constitution and/or federalism. This award was not given in 2019 but will be awarded in 2020.

STUDENT BOOK AWARDS

The Society in co-operation with Canadian law schools offers an annual book award to a graduating student deemed to have done excellent work in legal history. The Society provides one book from its back

list and a current membership, including the annual publication, to such a student in each participating Canadian Law School.

THEODOR KERZNER Q.C. RESEARCH GRANTS

The Society provides research grants to people undertaking scholarly research into any aspect of Canadian legal history. Faculty and graduate students at Universities are eligible, as are independent scholars. These grants, which are unlikely to exceed \$3,000 per person, are given to defray research expenses connected with any project in any field of Canadian legal history. The Theodor Kerzner Q.C. Research Grants programme was created in 2016 to honour the memory of Theodor (Ted) Kerzner, Q.C. a long-time member of the Osgoode Society, a very generous benefactor of the Society, and a lawyer who took a keen interest in legal education and legal scholarship in many fields, especially legal history.

There are no application forms. Applicants should describe their project and include a budget and a curriculum vitae. The deadline for requests to be considered at our spring Board meeting is March 31st. The deadline for our September Board meeting is August 31st. Money granted in a calendar year needs to be spent in the same calendar year. Thus grants made in the spring must ordinarily be expended the same year. Grants made in September can be for either the same calendar year, or the following one, but not both.

Successful applicants undertake to acknowledge the support of the Theodor Kerzner Q.C. Research Grants Programme in any publications which result, in whole or in part, from a Theodor Kerzner Q.C. Research Grant.

In 2019 grants were made under this programme to Christopher Moore, for work on British Columbia lawyer and Judge Archer Martin, for the *Dictionary of Canadian Biography*, and to Philip Girard, Blake Brown, and Jim Phillips, for work on their forthcoming (2022) *History of Law in Canada Volume II: Confederation to 2000*.



Oral History

The Society's Oral History Program is a unique and invaluable source of information on all aspects of Canada's legal past. The interviews have been used extensively in scholarly research and the program has gained a wide reputation for the quality and scope of its work. Over the years, several projects have been funded by law firms, judges' associations, and the like. We are pleased to discuss possible arrangements with outside organisations and currently have such an arrangement with Association of Ontario Judges and Speaking from Experience.

The number of legal professionals interviewed through the programme since 1979 now totals more than 630, with approximately 100,000 pages of transcript. Completed interviews are sent to the Archives of Ontario, but are also available, if open, from the Osgoode Society. A complete, searchable listing of all interviews conducted for the Osgoode Society oral history program, is available on our website: <https://www.osgoodesociety.ca/oral-history/>.

We continue to devote a good deal of time to reorganising and streamlining our collection and administrative processes. Looking forward, we are working to improve access to oral history transcripts by making copies available on the Society's website. In 2018, the oral history program made its debut on Twitter (@OSOralHistory) as a way to raise awareness of the collection and its contents, and continues to promote the collection using this platform.

In 2019, five interviews were completed.
The interviewees were:

George Beatty
Ian Binnie
Frank Iacobucci
Robert Kanatewat
Sidney Linden

In 2019, nine interviews were in progress.
The interviewees are:

Philip Epstein
Donna Hackett
Susan Lang
Janet Minor
Laurie Pawlitza
John Rosen
Paul Schabas
David Stone
George Thomson

Most interviews are conducted by people who are hired for the specific purpose of conducting an interview, but the assistance of volunteer interviewers remains important.

If you wish to conduct an interview on a volunteer basis, please contact the Coordinator of the Oral History Program, Patricia McMahon. She can be reached via email at patricia.mcmahon@osgoodesociety.ca.

Directors and Annual Meeting

Meetings of the Board of Directors were held on February 19, May 1 and September 24, 2019.

The Annual Meeting of Members was held on June 19, 2019, at Osgoode Hall. At the annual meeting the following were unanimously elected as Directors of the Osgoode Society:

*Heidi Bohaker, Associate Professor of History,
University of Toronto*

Shantona Chaudhury, Pape Chaudhury LLP

David Chernos, Chernos Flaherty & Svonkin LLP

*Paul Davis, Paliare Roland Rosenberg
Rothstein LLP*

Linda Silver Dranoff, Dranoff and Huddart

Timothy Hill, Assistant Crown Attorney

Ian Hull, Hull & Hull

Trisha Jackson, Torgs LLP

The Hon. Mahmud Jamal,

Virginia MacLean, Q.C., Barrister & Solicitor

Rachel McMillan, Gowling WLG

The Hon. R. Roy McMurtry, Hull & Hull LLP

Waleed Malik, Osler Hoskin Harcourt

Dana Peebles, McCarthy Tetrault LLP

*The Hon. Paul H. Reinhardt,
Ontario Court of Justice*

The Hon. Paul Schabas

The Hon. Robert Sharpe,

Court of Appeal for Ontario

Jonathan Silver, Torgs LLP

Alex Smith, Henein Hutchinson LLP

The Hon. Lorne Sossin

Mary Stokes, Legge & Legge

The Hon. Michael Tulloch,

Court of Appeal for Ontario

John Wilkinson, WeirFoulds LLP

(The Treasurer of The Law Society of Ontario and the Attorney General for Ontario are directors ex officio.)

The annual meeting was addressed by Harry Arthurs, on his forthcoming book, *Connecting the Dots: The Life of an Academic Lawyer*.

Osgoode Society Officers

PRESIDENT

The Hon. Robert Sharpe

EDITOR-IN-CHIEF

Professor Jim Phillips

ASSOCIATE EDITOR

Professor Philip Girard

ORAL HISTORY CO-ORDINATOR

Dr. Patricia McMahan

TREASURER

Ian Hull

ADMINISTRATOR

Amanda Campbell

The Board operates with the assistance of various committees. The editor-in-chief is a member of all committees. Members interested in joining a committee should contact the chair of the committee or Amanda Campbell. The committees are:

MEMBERSHIP

Chair (interim) Jim Phillips

NOMINATION AND GOVERNANCE

Chair (interim) Robert Sharpe

ORAL HISTORY

Co-Chairs Paul Reinhart and Patricia McMahan

COMMUNICATIONS

Chair Mary Stokes

The Directors welcome inquiries and suggestions on any aspect of the work of the Society.

Osgoode Hall

April 2020





The Osgoode Society
For Canadian Legal History

FINANCIAL STATEMENTS

December 31, 2019



	Page
INDEPENDENT AUDITORS' REPORT	11-12
FINANCIAL STATEMENTS	
Statement of Financial Position	13-14
Statement of Operations	15-16
Statement of Changes in Net Assets	17
Statement of Cash Flows	18
Notes to Financial Statements	19-22



INDEPENDENT AUDITORS' REPORT

To the Members of The Osgoode Society for Canadian Legal History:

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of The Osgoode Society for Canadian Legal History (the 'Society'), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Basis for Qualified Opinion

As with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of donations for the years ended December 31, 2019 and December 31, 2018 was limited to the amounts recorded in the records of the Society. We were not able to determine whether any adjustments might be necessary to donations, operations for the year, assets and net assets.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises of the Annual Report for The Osgoode Society for Canadian Legal History, but does not include the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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Toronto, ON M5C 2V6

MONTE-LISI & SMITH
CHARTERED ACCOUNTANTS

T 416.363.5105
F 416.363.6030





In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
April 25, 2020




THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY
(Incorporated without share capital under the laws of the Province of Ontario)


STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2019

	Theodor Kerzner, Q.C. Fund \$	Peter Oliver Memorial Student Fund \$	John T. Saywell Prize Fund \$	John T. Saywell Endowment \$	Honourable R. Roy McMurtry Legal History Fellowship Fund \$	2019 \$
	Note 2	Note 3	Note 4	Note 4	Note 5	
ASSET						
CURRENT						
Cash	65,836	-	-	-	495,424	590,658
Investments (Notes 2, 3, 4, 5, 6)	-	3,690	6,198	25,000	-	96,246
Accounts receivable	38,394	-	-	-	-	38,394
Due from restricted funds	1,840	-	-	-	-	1,840
Prepaid expenses	19,062	-	-	-	-	19,062
Publication inventory (Note 7)	52,475	-	-	-	-	52,475
	177,607	3,690	6,198	25,000	495,424	798,675
CAPITAL ASSETS (Note 8)	5,249	-	-	-	-	5,249
	182,856	3,690	6,198	25,000	495,424	803,924
LIABILITIES						
CURRENT						
Accounts payable and accrued liabilities	40,251	-	-	-	-	40,251
Due to the general fund	-	-	1,840	-	-	1,840
Deferred revenue	127,205	-	-	-	-	127,205
	167,456	-	1,840	-	-	169,296
NET ASSETS	15,400	3,690	4,358	25,000	495,424	634,628

APPROVED ON BEHALF OF THE MEMBERS:



Director



Director

SEE ACCOMPANYING NOTES





THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

(Incorporated without share capital under the laws of the Province of Ontario)

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

	General \$	Theodor Kerzner, Q.C. Fund \$	Peter Oliver Memorial Student Fund \$	John T. Saywell Prize Fund \$	John T. Saywell Endowment \$	Honourable R. Roy McMurtry Legal History Fellowship Fund \$	2018 \$
		Note 2	Note 3	Note 4	Note 4	Note 5	
ASSET							
CURRENT							
Cash	68,312	32,672	-	-	-	502,118	603,102
Investments (Notes 2, 3, 4, 5, 6)	17,982	62,551	3,891	5,996	25,000	-	115,420
Accounts receivable	26,921	-	-	-	-	-	26,921
Due from the restricted funds	9,841	-	-	-	-	-	9,841
Prepaid expenses	29,984	-	-	-	-	-	29,984
Publication inventory (Note 7)	42,057	-	-	-	-	-	42,057
	195,097	95,223	3,891	5,996	25,000	502,118	827,325
	6,561	-	-	-	-	-	6,561
CAPITAL ASSETS (Note 8)	201,658	95,223	3,891	5,996	25,000	502,118	833,886
LIABILITIES							
CURRENT							
Accounts payable and accrued liabilities	32,239	-	-	-	-	-	32,239
Due to the general fund	-	-	-	1,841	-	8,000	9,841
Deferred revenue	127,265	-	-	-	-	-	127,265
	159,504	-	-	1,841	-	8,000	169,345
	42,154	95,223	3,891	4,155	25,000	494,118	664,541
NET ASSETS							

SEE ACCOMPANYING NOTES

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Theodor Keizner, Q.C. Fund	Peter Oliver Memorial Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Honourable R. Roy McMurtry Legal History Fellowship Fund	2019
	\$	\$	\$	\$	\$	\$	\$
REVENUE							
Law Foundation of Ontario grant	195,700	-	-	-	-	-	195,700
Fundraising	36,500	-	-	-	-	-	36,500
Membership fees	35,604	-	-	-	-	-	35,604
Events	18,225	-	-	-	-	-	18,225
Investment income	155	537	33	203	-	9,306	10,234
Book sales	6,995	-	-	-	-	-	6,995
Other	5,563	-	-	-	-	-	5,563
Donations	300	-	-	-	-	-	300
	299,042	537	33	203	-	9,306	309,121
EXPENDITURES							
Society programmes							
Publications (Notes 7)	81,305	-	-	-	-	-	81,305
Oral history (Note 9)	52,834	-	-	-	-	-	52,834
Research support (Note 9)	29,500	5,004	-	-	-	-	34,504
Events	27,022	-	-	-	-	-	27,022
Grants and awards (Notes 3, 4, 5)	10,536	-	234	-	-	8,000	18,770
Editorial and programme support (Note 9)	13,579	-	-	-	-	-	13,579
Membership and promotion (Note 9)	6,004	-	-	-	-	-	6,004
	220,780	5,004	234	-	-	8,000	234,018
Administration							
Office	40,143	-	-	-	-	-	40,143
Administration (Note 9)	36,325	-	-	-	-	-	36,325
Professional fees	22,802	-	-	-	-	-	22,802
Website	4,434	-	-	-	-	-	4,434
Amortization	1,312	-	-	-	-	-	1,312
	105,016	-	-	-	-	-	105,016
Total expenditures	325,796	5,004	234	-	-	8,000	339,034
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(26,754)	(4,467)	(201)	203	-	1,306	(29,913)

SEE ACCOMPANYING NOTES





THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2018

	General	Theodor Kerzner, Q.C. Fund	Peter Oliver Memorial Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Honourable R. Roy McMurtry Legal History Fellowship Fund	2018
	\$	\$	\$	\$	\$	\$	\$
REVENUE							
Law Foundation of Ontario grants	195,807	-	-	-	-	-	195,807
Donations	-	40,625	-	-	-	-	40,625
Membership fees	39,994	-	-	-	-	-	39,994
Fundraising	30,000	-	-	-	-	-	30,000
Book sales	13,728	-	-	-	-	-	13,728
Investment income	231	814	53	200	-	7,960	9,258
Other	6,092	-	-	-	-	-	6,092
	285,852	41,439	53	200	-	7,960	335,504
EXPENDITURES							
Society programmes							
Publications (Note 7)	95,214	-	-	-	-	-	95,214
Oral history (Note 9)	52,455	-	-	-	-	-	52,455
Research support (Note 9)	20,000	7,953	-	-	-	-	27,953
Editorial and programme support (Note 9)	21,757	-	-	-	-	-	21,757
Grants and awards (Notes 3, 4, 5)	10,321	-	223	2,000	-	8,000	20,544
Events	9,246	-	-	-	-	-	9,246
Membership and promotion (Note 9)	6,057	-	-	-	-	-	6,057
	215,050	7,953	223	2,000	-	8,000	233,226
Administration							
Administration (Note 9)	36,044	-	-	-	-	-	36,044
Office	33,629	-	-	-	-	-	33,629
Professional fees	18,539	-	-	-	-	-	18,539
Website	6,226	-	-	-	-	-	6,226
Amortization	1,640	-	-	-	-	-	1,640
Bad debt	911	-	-	-	-	-	911
	96,989	-	-	-	-	-	96,989
Total expenditures	312,039	7,953	223	2,000	-	8,000	330,215
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(26,187)	33,486	(170)	(1,800)	-	(40)	5,289

SEE ACCOMPANYING NOTES

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2019

		Theodor Kerzner, Q.C. Fund	Peter Oliver Memorial Student Fund	John T. Saywell Prize Fund	John T. Saywell Endowment	Honourable R. Roy McMurtry Legal History Fellowship Fund		
General	\$	\$	\$	\$	\$	\$	2019	2018
Beginning of the year	42,154	95,223	3,891	4,155	25,000	494,118	664,541	659,252
Excess (deficiency) of revenue over expenditures	(26,754)	(4,467)	(201)	203	-	1,306	(29,913)	5,289
End of year	15,400	90,756	3,690	4,358	25,000	495,424	634,628	664,541

NET ASSETS

SEE ACCOMPANYING NOTES



THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2019

	2019	2018
	\$	\$
CASH, beginning of the year	718,522	601,888
CASH FLOW FROM OPERATING ACTIVITIES		
Grants	198,315	320,678
Membership	29,540	33,642
Fundraising and donations	29,300	70,625
Book sales	6,772	15,693
Investment income	725	1,098
John T. Saywell Prize	203	(1,800)
Other	-	250
Special projects	(2,536)	(2,321)
Website	(3,556)	(6,844)
Events	(7,844)	(9,246)
Honourable R. Roy McMurtry Legal History Fellowship	(14,694)	(8,040)
Oral history	(52,834)	(52,455)
Editorial, programme and research support	(58,084)	(49,710)
Publication	(63,799)	(102,012)
Administration	(93,126)	(92,924)
	(31,618)	116,634
CASH, end of the year	686,904	718,522
CASH CONSISTS OF:		
Cash	590,658	603,102
Investments	96,246	115,420
	686,904	718,522

SEE ACCOMPANYING NOTES

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

PURPOSE OF THE ORGANIZATION

The Society was formed to study and promote public interest in the history of the law, the legal profession and the judiciary in Ontario and elsewhere in Canada and to stimulate research and publication on these subjects.

The Society meets these objectives by publishing books on Canadian legal history, sponsoring the collection of oral histories from individuals within the legal community, maintaining a website devoted to Canadian legal history, providing research and publication grants, and sponsoring and hosting legal history seminars.

The Society is incorporated, without share capital, under Letters Patent. The Society has been granted tax exempt status as a charitable organization under the Income Tax Act of Canada (the "Act"). In order to maintain the exempt status, the Society must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and are in accordance with Canadian generally accepted accounting principles.

(a) Fund accounting

The Association uses fund accounting. General activities are reflected in the General Fund.

(b) Investments

Investments consist of Guaranteed Investment Certificates. Investments are recorded at cost and interest is recorded as earned.

(c) Publication inventory

Inventory, which consists of books available for sale, is carried at the lower of cost and net realizable value, as measured using the specific identification method.

(d) Capital assets

Capital assets are recorded at cost. Amortization is provided annually at rates calculated to write off the assets over their estimated useful lives as follows:

Office equipment	20% declining balance
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(e) Financial instruments

The Society's financial instruments are comprised of cash, investments, accounts receivable, accounts payable and accrued liabilities, and deferred revenue.

Cash, accounts receivable, accounts payable and accrued liabilities, and deferred revenue are reported at the fair value at the balance sheet date, which equates to the carrying value.



THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Revenue recognition

Revenue is recognized when it is received or receivable, if the amount can be reasonably estimated and if collection is reasonably assured. Deferred revenue represents the portion of grants not yet expended as required.

Membership fees are recognized as revenue when application for membership is received. Each member is entitled to receive the 'membership book' of the year as part of their membership fee.

Grants are recognized as revenue in the period to which they relate, or when costs for which the funds were granted are expensed.

Book sales are recognized as revenue when the books are shipped.

Fundraising is recognized as revenue when received.

Donations are recognized as revenue when received.

Investment income is recognized as revenue in period in which it is earned.

(g) Cash and cash equivalents

The Society considers deposits in banks, including funds in savings accounts, and investments in certificates of deposit as cash and cash equivalents.

(h) Contributed goods and services

Volunteers contribute numerous hours each year to assist the Society in carrying out its activities. The fair value of the contributed services cannot be reasonably estimated and are not recognized in the financial statements.

The Law Society of Upper Canada provides office services to the Society, including rent, telephone and computer assistance, the fair market value of which is not readily available. As such, the value recorded is the amount actually paid.

(i) Allocation of expenses

Staffing costs for general support, including office administration and editorial support are allocated to functional areas disclosed in the statement of operations based on an estimate of the percentage of time spent by personnel on activities related to each function.

2. THEODOR KERZNER, Q.C. FUND

The Theodor Kerzner, Q.C. Fund was established by the Board of Directors in 2015, from funds donated by the Estate of Theodor Kerzner. This fund is intended to provide financing for projects to augment the Society's operations.

For ease and efficiency of managing the investments, these funds have been commingled with the Society's investments (See Note 6). The Society is entitled to use the investment income from the Theodor Kerzner, Q.C. Fund for its operations. For fiscal 2019, investment income of \$537 (2018 - \$814) was retained in the Theodor Kerzner, Q.C. Fund.

THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

3. PETER OLIVER MEMORIAL STUDENT FUND AND ENDOWMENT

The Peter Oliver Memorial Student Fund was created in 2006 to provide an annual award for published work by a student, or students, in the field of Canadian legal history. The award includes a copy of the current year's publication, a copy of the Peter Oliver Essay volume and any five books from the back publications list.

For ease and efficiency of managing the investments, these funds have been commingled with the Society's investments (See Note 6). The Society is entitled to use the investment income from the Peter Oliver Memorial Student Fund for its operations. For fiscal 2019, investment income of \$33 (2018 - \$53) was retained in the Peter Oliver Memorial Student Fund.

4. JOHN T. SAYWELL PRIZE FUND AND ENDOWMENT

The John T. Saywell Prize for Canadian Constitutional Legal History ("Saywell Prize") was created in 2008. An award of \$2,000 is normally granted bi-annually to the author of the best new book in Canadian legal history that makes an important contribution to an understanding of the constitution and or federalism. The prize is to be funded from investment income on a \$25,000 endowment and related contributions.

The \$25,000 contribution received in 2008 for the Saywell Endowment Fund is subject to externally imposed restrictions stipulating that the resource is to be maintained permanently. Investment income on this balance is restricted to fund the John T. Saywell Prize for Canadian Constitutional Legal History and is included in revenue of the John T. Saywell Prize Fund.

The funds for the Saywell Prize and Saywell Endowment are invested in Guaranteed Investment Certificates, maturing August 19, 2021, earning interest at 0.65%.

5. HONOURABLE R. ROY MCMURTRY LEGAL HISTORY FELLOWSHIP FUND

The Honourable R. Roy McMurtry Legal History Fellowship (the "McMurtry Fellowship") was established in 2006 to enable students and post-doctoral candidates in Canadian legal history to undertake or continue their studies, writing and research in the field. Funds held in the McMurtry Fellowship are restricted for the purpose of meeting the commitments of the Fellowship. Currently the Fellowship is \$16,000 per annum, paid to recipients over two years.

Investment income earned on the assets represents restricted contributions to the Fellowship.

During the year the Directors elected to pay \$8,000 award from the McMurtry Fellowship Fund, with the balance of \$8,000 paid from the General Fund.

Under the terms of an Investment Services Agreement between Osgoode and the Law Society of Upper Canada ("LSUC"), LSUC manages the investments related to the McMurtry Fellowship.

Assets of the McMurtry Fellowship are held in a savings account, earning interest at prime less 2% per annum.

6. INVESTMENTS

Investments are carried at cost plus interest accrued to the balance sheet date.

Investments for the General Fund, Theodor Kerzner, Q.C. Fund and Peter Oliver Memorial Student Fund are commingled for ease of management. These investments consist of Guaranteed Investment Certificates, maturing at varying times between January 2020 and August 2020, earning rates of interest between 0.6% and 1.6%.



THE OSGOODE SOCIETY FOR CANADIAN LEGAL HISTORY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

7. PUBLICATION INVENTORY

Included in publication programme costs is a write down of \$43,904 (2018 - \$40,005) required to reflect inventory at the lower of cost and net realizable value.

8. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2019	Net 2018
	\$	\$	\$	\$
Office equipment	18,400	13,151	5,249	6,561

9. ALLOCATION OF EXPENSES

Staffing costs are allocated to functions reported in the statement of operations as follows:

	2019	2018
	\$	\$
Oral history	41,813	41,645
Administration	36,325	36,044
Research support	29,500	20,000
Editorial and programme support	13,579	21,757
Membership and promotion	5,704	5,507
	126,921	124,953

10. FINANCIAL INSTRUMENTS

The Society's financial investments comprise short term deposits, the main purpose of which is to provide financing for the organization's activities. It is the Society's policy that investments are redeemed as cash flow dictates. The Society has various other financial assets and liabilities such as accounts receivables and accounts payables, which arise directly from operations. The main risk arising from the Society's financial instruments are interest rate risk and credit risk.

(a) Interest Rate Risk Exposure

Exposure to the risk of changes in market interest rates relates to the Society's cash and investment balances. The Society manages this risk by investing in fixed rate investment instruments.

(b) Credit Risk Exposure

Credit risk on the financial assets of the Society equates to the carrying amount. The Society carries receivables from members of the organization and recognized third parties. Accounts receivable balances are monitored on a regular basis to minimize exposure to bad debt. Credit risk associated with cash and investments is limited to the risk of default by the counter party, with a maximum exposure equal to the carrying amount of these assets.



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